

SECOND REGULAR SESSION

HOUSE BILL NO. 2032

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE NETH.

6221L.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 94.837, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes in certain cities.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 94.837, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.837, to read as follows:

94.837. 1. **(1)** The governing body of **the following cities may impose a tax as provided in this section:**

(a) Any city of the fourth classification with more than two thousand five hundred but fewer than two thousand six hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants[, the governing body of] ;

(b) Any special charter city[, and the governing body of] ;

(c) Any city of the fourth classification with more than one thousand two hundred but fewer than one thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than four thousand three hundred but fewer than four thousand four hundred inhabitants.

(2) The governing body of any city listed in subdivision (1) of this subsection may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 section shall be in addition to the charge for the sleeping room and all other taxes imposed by
19 law, and **except as provided in subsection 4 of this section**, the proceeds of such tax shall be
20 used by the city solely for the promotion of tourism. Such tax shall be stated separately from all
21 other charges and taxes.

22 2. The ballot of submission for the tax authorized in this section shall be in substantially
23 the following form:

24 Shall (insert the name of the city) impose a tax on the charges for all
25 sleeping rooms paid by the transient guests of hotels and motels situated in (name
26 of city) at a rate of (insert rate of percent) percent for the sole purpose of promoting
27 tourism?

28 ☐ YES

☐ NO

29

30 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
31 of the question, then the tax shall become effective on the first day of the second calendar quarter
32 following the calendar quarter in which the election was held. If a majority of the votes cast on
33 the question by the qualified voters voting thereon are opposed to the question, then the tax
34 authorized by this section shall not become effective unless and until the question is resubmitted
35 under this section to the qualified voters of the city and such question is approved by a majority
36 of the qualified voters of the city voting on the question.

37 3. As used in this section, "transient guests" means a person or persons who occupy a
38 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

39 **4. In any special charter city with more than twenty-nine thousand but fewer than**
40 **thirty-two thousand inhabitants, any tax imposed under this section shall be used by the**
41 **city solely for the promotion of tourism and cultural activities, the development,**
42 **construction, and operation of convention facilities, the promotion of business**
43 **development, and the construction of related infrastructure and improvements. The ballot**
44 **of submission for the tax authorized in this subsection shall be in substantially the**
45 **following form:**

46 "Shall (insert the name of the city) impose a tax on the charges for all sleeping
47 rooms paid by the transient guests of hotels and motels and bed and breakfast inns situated
48 in (insert name of city) at a rate of up to five percent for the sole purpose of the
49 promotion of tourism and cultural activities, development, construction, and operation of
50 convention facilities, the promotion of business development, and the construction of
51 related infrastructure and improvements?".

52 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
53 **favor of the question, then the tax shall become effective on the first day of the second**
54 **calendar quarter following the calendar quarter in which the election was held. If a**
55 **majority of the votes cast on the question by the qualified voters voting thereon are**
56 **opposed to the question, then the tax shall not become effective unless and until the**
57 **question is resubmitted under this section to the qualified voters of the political subdivision**
58 **and such question is approved by a majority of the qualified voters voting on the question.**

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